

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF ALGONA, IOWA
DUE: December 1, 2017

16205500100000
City of Algona
P.O. Box 452, 112 W/ Call
Algona, IA 50511

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,381,873		3,381,873	3,406,263
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,381,873		3,381,873	3,406,263
Delinquent property taxes	0		0	
TIF revenues	129,339		129,339	130,491
Other city taxes	1,064,423	0	1,064,423	1,117,674
Licenses and permits	25,449	0	25,449	32,325
Use of money and property	115,852	3,509	119,361	114,626
Intergovernmental	1,626,136	97,365	1,723,501	2,102,762
Charges for fees and service	243,238	1,967,333	2,210,571	2,119,692
Special assessments	52,562	0	52,562	51,381
Miscellaneous	131,680	2,204	133,884	206,234
Other financing sources	4,637,790	0	4,637,790	4,922,346
Total revenues and other sources	11,408,342	2,070,411	13,478,753	14,203,794
Expenditures and Other Financing Uses				
Public safety	1,620,250	0	1,620,250	1,702,137
Public works	2,037,610	0	2,037,610	2,890,907
Health and social services	9,247	0	9,247	9,840
Culture and recreation	1,277,878	0	1,277,878	1,539,536
Community and economic development	225,037	0	225,037	358,053
General government	674,233	0	674,233	735,137
Debt service	645,968	0	645,968	646,013
Capital projects	461,524	0	461,524	700,000
Total governmental activities expenditures	6,951,747	0	6,951,747	8,581,623
Business type activities	0	1,613,745	1,613,745	4,188,781
Total ALL expenditures	6,951,747	1,613,745	8,565,492	12,770,404
Other financing uses, including transfers out	2,290,415	288,984	2,579,399	2,644,696
Total ALL expenditures/And other financing uses	9,242,162	1,902,729	11,144,891	15,415,100
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,166,180	167,682	2,333,862	-1,211,306
Beginning fund balance July 1, 2016	6,070,265	732,285	6,802,550	6,819,607
Ending fund balance June 30, 2017	8,236,445	899,967	9,136,412	5,608,301

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 3,245,975	Other long-term debt	\$ 0
Revenue debt	\$ 1,537,993	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 18,477,987

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk DEB BELL	Telephone \longrightarrow	Area Code 515	Number 295-2411 Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF ALGONA						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	2,072,745	869,836		439,292			3,381,873			3,381,873	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,072,745	869,836		439,292	0		3,381,873		T01	3,381,873	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,072,745	869,836		439,292	0	0	3,381,873			3,381,873	6				
7	TIF revenues			129,339				129,339		T01	129,339	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	20,321			3,733			24,054		T15	24,054	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	200,166						200,166		T15	200,166	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	129,563						129,563		T19	129,563	13				
14	Other local option taxes		710,640					710,640		T09	710,640	14				
15	TOTAL OTHER CITY TAXES	350,050	710,640	0	3,733	0	0	1,064,423	0		1,064,423	15				
16	Section B - LICENSES AND PERMITS	25,449						25,449		T29	25,449	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	10,446	4,557	160	743	1,847		17,753	3,509	U20	21,262	18				
19	Rents and royalties	86,437						86,437		U40	86,437	19				
20	Other miscellaneous use of money and property	9,062					2,600	11,662		U20	11,662	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	105,945	4,557	160	743	1,847	2,600	115,852	3,509		119,361	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		69,942					69,942		B89	69,942	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	69,942	0	0	0	0	69,942	0		69,942	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		690,239					690,239		C46	690,239	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	10,311						10,311		C89	10,311	49
50	Iowa Department of Transportation	39,291						39,291		C89	39,291	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	90,074	37,473		18,719			146,266		C89	146,266	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	139,676	727,712	0	18,719	0	0	886,107	0		886,107	60
61												61
62	Local grants and reimbursements											62
63	County contributions	120,691						120,691	97,365		218,056	63
64	Library service	50,744						50,744		D89	50,744	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	40,177						40,177		D89	40,177	66
67	Grants and contributions not restricted to a specific purpose	458,475						458,475		D89	458,475	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	670,087	0	0	0	0	0	670,087	97,365		767,452	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	809,763	797,654	0	18,719	0	0	1,626,136	97,365		1,723,501	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	1,303,436	A80	1,303,436	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	83,932						83,932		A01	83,932	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit	12,011						12,011		A94	12,011	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0	146,847	A80	146,847	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees							0		A89	0	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges							0		A89	0	92			
93	Ambulance charges							0	500,213	A89	500,213	93			
94	Sidewalk street repair charges							0		A44	0	94			
95	Housing and urban renewal charges							0	16,837	A50	16,837	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges	13,900						13,900		A03	13,900	98			
99	Library charges	6,412						6,412		A89	6,412	99			
100	Park, recreation, and cultural charges	124,714						124,714		A61	124,714	100			
101	Animal control charges	375						375		A89	375	101			
102	Other charges - Specify	1,894						1,894			1,894	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	243,238	0	0	0	0	0	243,238	1,967,333		2,210,571	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS	52,562						52,562		U01	52,562	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	23,361						23,361	896	U99	24,257	108			
109	Deposits and sales/fuel tax refunds	770						770	1,308	U99	2,078	109			
110	Sale of property and merchandise							0		U11	0	110			
111	Fines	16,422						16,422		U30	16,422	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify							0			0	113			
114	Revolving loan fund receipts	52,134						52,134			52,134	114			
115	Other refunds	38,993						38,993			38,993	115			
116								0			0	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	131,680	0	0	0	0	0	131,680	2,204		133,884	120			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,791,432	2,382,687	129,499	462,487	1,847	2,600	6,770,552	2,070,411		8,840,963	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales	3,391						3,391		NR	3,391	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,055,000		2,055,000		NR	2,055,000	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	1,522,181	97,000		178,069	720,471		2,517,721			2,517,721	127			
128	Internal TIF loans and transfers in	61,678						61,678			61,678	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	1,587,250	97,000	0	178,069	2,775,471	0	4,637,790	0		4,637,790	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,378,682	2,479,687	129,499	640,556	2,777,318	2,600	11,408,342	2,070,411		13,478,753	132			
133												133			
134	Beginning fund balance July 1, 2016	3,182,658	2,454,127	4,183	84,241	147,656	197,400	6,070,265	732,285		6,802,550	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,561,340	4,933,814	133,682	724,797	2,924,974	200,000	17,478,607	2,802,696		20,281,303	136			
137												137			
138												138			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	956,090	32,186					988,276		E62	988,276	2
3	Purchase of land and equipment	84,196						84,196		G62	84,196	3
4	Construction	1,747						1,747		F62	1,747	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	161,116						161,116		E24	161,116	13
14	Purchase of land and equipment	51,935						51,935		G24	51,935	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	322,756						322,756		E66	322,756	21
22	Purchase of land and equipment	1,574						1,574		G66	1,574	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	8,650						8,650		E32	8,650	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,588,064	32,186		0	0	0	1,620,250			1,620,250	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	518,740	313,954					832,694		E44	832,694	42
43	Purchase of land and equipment	50,089	297,792					347,881		G44	347,881	43
44	Construction	290,117	226,080					516,197		F44	516,197	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	60,779						60,779		E44	60,779	48
49	Traffic control safety — Current operation	13,406						13,406		E44	13,406	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	199,749						199,749		E01	199,749	59
60	Purchase of land and equipment	9,659						9,659		G01	9,659	60
61	Construction	20,440	36,805					57,245		F01	57,245	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,162,979	874,631		0	0	0	2,037,610			2,037,610	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation	9,247						9,247		E32	9,247	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	9,247	0		0	0	0	9,247			9,247	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
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113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	461,123	8,345					469,468		E52	469,468	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	213,645						213,645		E61	213,645	127
128	Purchase of land and equipment	31,085						31,085		G61	31,085	128
129	Construction	21,818						21,818		F61	21,818	129
130	Recreation — Current operation	118,283						118,283		E61	118,283	130
131	Purchase of land and equipment	21,397						21,397		G61	21,397	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	74,581						74,581		E03	74,581	133
134	Purchase of land and equipment	4,532						4,532		G03	4,532	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	259,318						259,318		E61	259,318	136
137	Purchase of land and equipment	63,751						63,751		G61	63,751	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,269,533	8,345		0	0	0	1,277,878			1,277,878	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	156,224		68,813				225,037		E89	225,037	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	156,224	0	68,813	0	0	0	225,037			225,037	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	31,994						31,994		E29	31,994	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	566,195						566,195		E23	566,195	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	76,044						76,044		E89	76,044	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	674,233	0	0	0	0	0	674,233			674,233	176
177	Section G — DEBT SERVICE				645,968			645,968			645,968	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	645,968	0	0	645,968			645,968	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	New City Hall					461,524		461,524			461,524	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	461,524	0	461,524		461,524	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	461,524	0	461,524			461,524	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,860,280	915,162	68,813	645,968	461,524	0	6,951,747			6,951,747	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								676,416	E80	676,416	201
202	Purchase of land and equipment								42,150	G80	42,150	202
203	Construction								79,081	F80	79,081	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation								540	E50	540	227
228	Purchase of land and equipment									G50	0	228
229	Construction								9,563	F50	9,563	229
230	Storm water — Current operation								41,734	E80	41,734	230
231	Purchase of land and equipment									G80	0	231
232	Construction								23,030	F80	23,030	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALGONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								619,146	E89	619,146	238
239	Purchase of land and equipment								122,085	G89	122,085	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,613,745		1,613,745	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,860,280	915,162	68,813	645,968	461,524	0	6,951,747	1,613,745		8,565,492	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	83,458	2,145,279					2,228,737	288,984		2,517,721	255
256	Internal TIF loans/repayments and transfers out			61,678				61,678			61,678	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	83,458	2,145,279	61,678	0	0	0	2,290,415	288,984		2,579,399	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,943,738	3,060,441	130,491	645,968	461,524	0	9,242,162	1,902,729		11,144,891	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						200,000	200,000			200,000	263
264	Restricted	110,078	1,873,373	3,191	78,829	2,463,450		4,528,921			4,528,921	264
265	Committed	635,463						635,463			635,463	265
266	Assigned	73,672						73,672			73,672	266
267	Unassigned	2,798,389						2,798,389			2,798,389	267
268	Total Governmental	3,617,602	1,873,373	3,191	78,829	2,463,450	200,000	8,236,445			8,236,445	268
269	Proprietary								899,967		899,967	269
270	Total ending fund balance June 30, 2017	3,617,602	1,873,373	3,191	78,829	2,463,450	200,000	8,236,445	899,967		9,136,412	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,561,340	4,933,814	133,682	724,797	2,924,974	200,000	17,478,607	2,802,696		20,281,303	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF ALGONA				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94							
Libraries.....	M52							
Police protection.....	M62							
Sewerage.....	M80							
Sanitation.....	M81							
All other.....	M89 \$							
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....		Amount - Omit cents						
		Z00 \$		2,428,467				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 1,653,337	29U	39U 115,344	49U	49U	49U 1,537,993	49U	189 48,623
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 24T		34T		44T	44T		189
7. Mortgage revenue	19T 24T		34T		44T	44T		189
8. TIF revenue	19U 29U		39U	49U	49U	49U	49U	189
9. Other-Specify Sidewalks	19U 450,000	29U	39U 70,000	49U 380,000	49U	49U	49U	189 7,828
2004 Ref	19U	29U	39U	49U	49U	49U	49U	189
10. Downtown Proj LED Project	19U 870,000	29U	39U 280,000	49U 590,000	49U	49U	49U	189 11,060
11. 2014 Firetruck	19U 31,463	29U	39U 10,488	49U 20,975	49U	49U	49U	189
12. LOST New City	19U 295,000	29U	39U 95,000	49U 200,000	49U	49U	49U	189 3,210
13. Hall	19U	29U 2,055,000	39U	49U 2,055,000	49U	49U	49U	189
14. Total long-term debt	3,299,800	2,055,000	570,832	3,245,975	0	1,537,993	0	70,721
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents				
		Outstanding as of JUNE 30, 2017		0				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Assessed Valuations by Levy Authority and County, AY2015/FY2017				
		Actual valuation -- January 1, 2015		369,559,736		x .05 = \$		18,477,987
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61					
	78,831		55,624	9,001,957	9,136,412			
REMARKS				V98				